

**DECLARATION OF JUDE P. DAMASCO IN SUPPORT OF FEE REQUEST**

I, Jude P. Damasco, am over eighteen years of age and state the following facts which I know of my own personal knowledge.

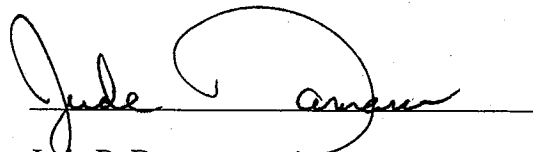
1. I am the managing partner of Damasco & Associates LLP ("Damasco"), located at 700 Monte Vista Lane, Half Moon Bay, CA 94019. I am a certified public accountant.

2. Damasco was appointed as Tax Administrator for the SEC v Nortel Distribution Fund in the Order Appointing Damasco & Associates LLP as Tax Administrator, Civil Action No. 07-CV-8851 filed on November 28, 2007.

3. Pursuant to our engagement agreement with the SEC, attached is a true and correct copy of our invoice for preparation and filing of the 2007 qualified settlement fund tax return and related tax compliance services for the SEC v Nortel Distribution Fund.

4. Please remit payment in the amount of \$1,675.00 via wire transfer or check according to the instructions listed on the attached invoice.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct. Executed on February 19, 2008 in Half Moon Bay, California.

  
Jude P. Damasco